

H.R.5737

Veterans Travel Tax Relief Act of 2008 (Introduced in House)

110th CONGRESS
2d Session

To amend the Internal Revenue Code of 1986 to provide for a deduction for travel expenses to medical centers of the Department of Veterans Affairs in connection with examinations or treatments relating to service-connected disabilities.

IN THE HOUSE OF REPRESENTATIVES

April 9, 2008

Mr. HELLER of Nevada introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a deduction for travel expenses to medical centers of the Department of Veterans Affairs in connection with examinations or treatments relating to service-connected disabilities.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the `Veterans Travel Tax Relief Act of 2008'.

SEC. 2. DEDUCTION FOR TRAVEL EXPENSES OF VETERANS FOR HEALTH CARE FROM MEDICAL CENTERS OF THE DEPARTMENT OF VETERANS AFFAIRS.

(a) In General- Part VII of subchapter B of chapter I of the Internal Revenue Code of 1986 (relating to additional itemized deductions for individuals) is amended by redesignating section 224 as section 225, and by inserting after section 223 the following new section:

`SEC. 224. TRAVEL EXPENSES OF VETERANS FOR HEALTH CARE AT MEDICAL CENTERS OF THE DEPARTMENT OF VETERANS AFFAIRS.

`(a) Allowance of Deduction- In the case of an individual, there shall be allowed as a deduction the qualified travel expenses for the taxable year.

`(b) Limitations-

`(1) DOLLAR LIMITATION- The amount allowed as a deduction under subsection (a) for a taxable year shall not exceed \$400.

`(2) LIMITATION BASED ON ADJUSTED GROSS INCOME- The amount allowable as a deduction under subsection (a) shall be reduced (but not below zero) by an amount which bears the same ratio to the amount so allowable (determined without regard to this paragraph but with regard to paragraph (1)) as--

`(A) the amount (if any) by which the taxpayer's adjusted gross income exceeds \$75,000 (\$150,000 in the case of a joint return), bears to

`(B) \$10,000 (\$20,000 in the case of a joint return).

`(3) ADJUSTMENTS FOR INFLATION- In the case of a taxable year beginning after 2008, each of the dollar amounts in paragraph (2) shall be increased by an amount equal to--

`(A) such dollar amount, multiplied by

`(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting `calendar year 2007' for `calendar year 1992' in subparagraph (B) thereof.

If any amount as increased under the preceding sentence is not a multiple of \$100, such amount shall be rounded to the nearest multiple of \$100.

`(c) Qualified Travel Expenses- For purposes of this section--

`(1) IN GENERAL- The term `qualified travel expenses' means amounts paid for travel expenses of a veteran to a medical center of the Department of Veterans Affairs for--

`(A) treatment relating to a service-connected disability, or

`(B) examination conducted by the Secretary of Veterans Affairs relating to a claim for disability compensation or pension under the laws administered by the Secretary of Veterans Affairs.

`(2) LIMITATION- Travel expenses incurred by a veteran shall not be taken into account under paragraph (1) unless--

`(A) the principal place of abode of the veteran is more than 25 miles from the medical center in which the treatment is provided or examination conducted, and

`(B) such medical center is the nearest medical center of the Department of Veterans Affairs to such place of abode.

`(3) TRAVEL EXPENSES- The term `travel expenses' includes transportation, food, and lodging.

`(d) Other Definitions- For purposes of this section--

`(1) VETERAN- The term `veteran' has the meaning given such term by section 101(2) of title 38, United States Code.

`(2) SERVICE-CONNECTED DISABILITY- The term `service-connected disability' has the meaning given such term under section 101(13) of such Code.'.

(b) Deduction Allowed Whether or Not Taxpayer Itemizes Other Deductions- Subsection (a) of section 62 of such Code (defining adjusted gross income) is amended by inserting before the last sentence the following new paragraph:

“(22) TRAVEL EXPENSES OF VETERANS FOR HEALTH CARE AT MEDICAL CENTERS OF THE DEPARTMENT OF VETERANS AFFAIRS- The deduction allowed by section 224.’.

(c) Clerical Amendments- The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking the item relating to section 224 and inserting the following:

“Sec. 224. Travel expenses of veterans for health care at medical centers of the Department of Veterans Affairs.

“Sec. 225. Cross reference.’.

(d) Effective Date- The amendments made by this section shall apply to taxable years beginning after December 31, 2007.